

*Draft 2*  
*22 April 2004*

**Discussion List**  
**Maps Working Group**  
**Conference Call**  
**April 21, 2004**

**Policy Recommendations**

1. Statewide Equalization Plan
  - Centrally Assessed Property – HB 124 Model/Minnesota Model
  - Commercial and Agricultural Property
  - Oil, Gas, Coal, and other minerals
  - Resort Revenues
2. Fund the Base Budget.
3. Use weighted GTB to fund 80-100%.
4. Sales Tax Proposals with a balanced taxation approach that includes sales tax, property tax, and statewide taxes (centrally assessed, commercial, agricultural, etc.) as a mechanism for equalizing and funding quality
5. Merging District Funds - Transportation fund be separated out and weighted GTB be used in the transportation fund
6. Fund balance reappropriated remains with the district and an incentive mechanism is developed to allow the funds to be reserved for “appropriate” future use
7. Natural resources for sustainable and predictable revenue

**Guidance Concepts**

1. Proposals must consider the definition of a basic quality system of elementary and secondary schools in Montana.
2. Universal mill per dollar.

3. Proposals must retain the equity components and should simplify understanding for the public.
4. Clear recognition and discussion of possible benefits and burdens by using maps.
5. Proposals must take into consideration tax burden to avoid extreme tax increases on a particular subgroup.
6. Revenue recommendations must be sustainable and reliable and have a mechanism for adjusting the budget to inflationary increases.